

**OPINION
55-123**

December 10, 1955 (OPINION)

TAXATION

RE: Levy on Sheep - Procedure

This will acknowledge receipt of your request for an opinion of December 7, 1955, as to whether or not the petition provided for in section 20-1606 of the 1953 Supplement to the N.D.R.C. of 1943 is an annual procedure or if the petition once having been presented to the county commissioners the tax will continue to be levied until a petition to the contrary is presented to the board of county commissioners. This particular section deals with a tax levy on sheep for the eradication of predatory animals.

It would occur to us that inasmuch as the Legislature has seen fit to provide a tax upon sheep in order to eradicate predatory animals that that would be a continuing tax. There is nothing in the section to indicate that it is only for that one year, but that it is a continuous fund to protect the raisers of sheep from loss thereof through predatory animals.

It is, therefore, our opinion that a petition once having been presented to the board of county commissioners, the tax may be continued from year to year until a request is made by the same number of signers as was presented in the first instant to discontinue it.

LESLIE R. BURGUM

Attorney General